

PURCHASING

BUDGET UNIT: PRINTING SERVICES (IAG PUR)

I. GENERAL PROGRAM STATEMENT

Printing Services composes, sets, prints, collates, and binds county forms, pamphlets, and reports. All operational costs of this program are distributed to user departments through overhead rates.

The Purchasing – Printing Services budget unit is an Internal Service Fund (ISF). As an ISF, any unrestricted net assets available at the end of a fiscal year is carried over to the next fiscal year and are used for working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rate structure.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Operating Expense	2,615,521	2,666,312	2,535,869	2,603,355
Total Revenue	2,557,341	2,800,000	2,392,449	2,766,547
Total Revenue Over/(Under) Exp	(58,180)	133,688	(143,420)	163,192
Budgeted Staffing		18.0		17.0
Fixed Assets	143,700	81,887	46,229	208,179
Unrestricted Net Assets Available at Yr End	726,848		441,388	
Workload Indicators				
Printed Pages - Units	75,713,806	80,000,000	64,834,009	63,500,000
Graphic Arts - Hrs. Billed	3,245	4,000	2,960	2,800

Actual expenses were lower in 2002-03 as a result of vacant positions and savings in other operating costs. Significant variance in revenue between actual and budget is due to a decrease in anticipated services.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Per Board direction, a vacant 1.0 Graphics Technician budgeted position that was not in recruitment was deleted during budget adoption.

PROGRAM CHANGES

None.

GROUP: Internal Services DEPARTMENT: Printing Services FUND: Internal Services IAG PUR			FUNCTION: General ACTIVITY: Printing		
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	703,959	754,330	829,724	(20,710)	809,014
Services and Supplies	1,829,017	1,773,506	1,774,210	(138,423)	1,635,787
Central Computer	3,633	3,633	4,844	-	4,844
Other Charges	7,618	5,951	5,951	(4,872)	1,079
Transfers	34,300	40,550	40,153	(2,732)	37,421
Total Exp Authority	2,578,527	2,577,970	2,654,882	(166,737)	2,488,145
Reimbursements	(42,658)	(42,658)	(42,658)	(5,132)	(47,790)
Total Appropriation	2,535,869	2,535,312	2,612,224	(171,869)	2,440,355
Depreciation	-	131,000	131,000	32,000	163,000
Total Operating Expense	2,535,869	2,666,312	2,743,224	(139,869)	2,603,355
Revenue					
Current Services	2,385,669	2,800,000	2,876,912	(110,365)	2,766,547
Other Revenue	6,780	-	-	-	-
Total Revenue	2,392,449	2,800,000	2,876,912	(110,365)	2,766,547
Revenue Over/(Under) Exp.	(143,420)	133,688	133,688	29,504	163,192
Budgeted Staffing		18.0	18.0	(1.0)	17.0
Fixed Asset Exp.					
Equipment	1,008	35,000	35,000	125,000	160,000
Lease	45,221	46,887	46,887	1,292	48,179
Total Fixed Assets	46,229	81,887	81,887	126,292	208,179

PURCHASING

Total Changes Included in Board Approved Base Budget

Salaries and Benefits	23,611	MOU.
	42,926	Retirement.
	8,857	Risk Management Workers Comp.
	<u>75,394</u>	
Services and Supplies	<u>704</u>	Risk Management Liabilities.
Central Computer	<u>1,211</u>	
Transfers	<u>(397)</u>	Incremental Change in EHAP.
Revenue		
Current Services	<u>76,912</u>	Increase in printing services.
Total Operating Expense	76,912	
Total Revenue Change	76,912	
Total Revenue Over/(Under) Exp	-	
Total 2002-03 Operating Expense	2,666,312	
Total 2002-03 Revenue	2,800,000	
Total 2002-03 Rev Over/(Under) Exp	133,688	
Total Base Budget Operating Expense	2,743,224	
Total Base Budget Revenue	2,876,912	
Total Base Rev Over/(Under) Exp	133,688	

Board Approved Changes to Base Budget

Salaries and Benefits	17,743	Additional increase due to step increases.
	(38,453)	Deletion of a vacant 1.0 Graphics Technician.
	<u>(20,710)</u>	
Services and Supplies	(134,905)	Decrease due to anticipated spenddown of county departments.
	(3,518)	GASB 34 Accounting Change (EHAP).
	<u>(138,423)</u>	
Other Charges	<u>(4,872)</u>	Due to less interest due on current lease/purchases.
Transfers	3,518	GASB 34 Accounting Change (EHAP) placing expense in this category.
	(6,250)	Delete proportional share of vehicle purchase.
	<u>(2,732)</u>	
Total Exp Authority	<u>(166,737)</u>	
Reimbursements	<u>(5,132)</u>	Anticipated increase from Central Mail and Central Stores.
Depreciation	<u>32,000</u>	Additional depreciation due for anticipated purchase of equipment.
Total Operating Exp	<u>(139,869)</u>	
Revenue		
Current Services	(110,365)	Net decrease anticipated in revenue.
Total Revenue	<u>(110,365)</u>	
Rev Over/(Under) Exp	<u>29,504</u>	
Fixed Asset Exp		
Equipment	125,000	Net increase in capital equipment due to the purchase of a CTP (Computer to Plate) system at a cost of \$160,000. This purchase will save county departments a minimum of \$21.00 per order as it will enable Graphic Arts to go from designing on a computer to outputting a plate for the job to be printed.
Lease	<u>1,292</u>	Net increase in principal due on current lease/purchases.
Total Fixed Assets	<u>126,292</u>	